

Adopted	Rejected
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## COMMITTEE REPORT

YES:	27
NO:	1

### MR. SPEAKER:

*Your Committee on* Ways and Means, to which was referred House Bill 1271, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:

- 1 Delete the title and insert the following:
- 2 A BILL FOR AN ACT to amend the Indiana Code concerning motor
- 3 vehicles and taxation.
- 4 Page 1, delete lines 1 through 17.
- 5 Delete page 2.
- 6 Page 3, delete lines 1 through 35.
- 7 Page 4, line 3, delete "Before January 1, 2005, the" and insert "**The**".
- 8 Page 4, delete lines 14 through 42.
- 9 Delete pages 5 through 10, begin a new paragraph and insert:
- 10 "SECTION 12. IC 6-2.5-6-1, AS AMENDED BY P.L.192-2002(ss),
- 11 SECTION 58, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 12 JULY 1, 2004]: Sec. 1. (a) Each person liable for collecting the state
- 13 gross retail or use tax shall file a return for each calendar month and
- 14 pay the state gross retail and use taxes that the person collects during
- 15 that month. A person shall file the person's return for a particular month

1 with the department and make the person's tax payment for that month  
 2 to the department not more than thirty (30) days after the end of that  
 3 month, if that person's average monthly liability for collections of state  
 4 gross retail and use taxes under this section as determined by the  
 5 department for the preceding calendar year did not exceed ~~one thousand~~  
 6 ~~dollars (\$1,000)~~, **two thousand five hundred dollars (\$2,500)**. If a  
 7 person's average monthly liability for collections of state gross retail and  
 8 use taxes under this section as determined by the department for the  
 9 preceding calendar year exceeded ~~one thousand dollars (\$1,000)~~, **two**  
 10 **thousand five hundred dollars (\$2,500)**, that person shall file the  
 11 person's return for a particular month and make the person's tax  
 12 payment for that month to the department not more than twenty (20)  
 13 days after the end of that month.

14 (b) If a person files a combined sales and withholding tax report and  
 15 either this section or IC 6-3-4-8.1 requires sales or withholding tax  
 16 reports to be filed and remittances to be made within twenty (20) days  
 17 after the end of each month, then the person shall file the combined  
 18 report and remit the sales and withholding taxes due within twenty (20)  
 19 days after the end of each month.

20 (c) Instead of the twelve (12) monthly reporting periods required by  
 21 subsection (a), the department may permit a person to divide a year into  
 22 a different number of reporting periods. The return and payment for  
 23 each reporting period is due not more than twenty (20) days after the  
 24 end of the period.

25 (d) Instead of the reporting periods required under subsection (a),  
 26 the department may permit a retail merchant to report and pay the  
 27 merchant's state gross retail and use taxes for a period covering:

28 (1) a calendar year, if the retail merchant's average monthly state  
 29 gross retail and use tax liability in the previous calendar year does  
 30 not exceed ten dollars (\$10);

31 (2) a calendar half year, if the retail merchant's average monthly  
 32 state gross retail and use tax liability in the previous calendar year  
 33 does not exceed twenty-five dollars (\$25); or

34 (3) a calendar quarter, if the retail merchant's average monthly  
 35 state gross retail and use tax liability in the previous calendar year  
 36 does not exceed seventy-five dollars (\$75).

37 A retail merchant using a reporting period allowed under this subsection

1 must file the merchant's return and pay the merchant's tax for a  
 2 reporting period not later than the last day of the month immediately  
 3 following the close of that reporting period.

4 (e) If a retail merchant reports the merchant's adjusted gross income  
 5 tax, or the tax the merchant pays in place of the adjusted gross income  
 6 tax, over a fiscal year or fiscal quarter not corresponding to the  
 7 calendar year or calendar quarter, the merchant may, without prior  
 8 departmental approval, report and pay the merchant's state gross retail  
 9 and use taxes over the merchant's fiscal period that corresponds to the  
 10 calendar period the merchant is permitted to use under subsection (d).  
 11 However, the department may, at any time, require the retail merchant  
 12 to stop using the fiscal reporting period.

13 (f) If a retail merchant files a combined sales and withholding tax  
 14 report, the reporting period for the combined report is the shortest  
 15 period required under:

- 16 (1) this section;
- 17 (2) IC 6-3-4-8; or
- 18 (3) IC 6-3-4-8.1.

19 (g) If the department determines that a person's:

- 20 (1) estimated monthly gross retail and use tax liability for the  
 21 current year; or
- 22 (2) average monthly gross retail and use tax liability for the  
 23 preceding year;

24 exceeds ten thousand dollars (\$10,000), the person shall pay the  
 25 monthly gross retail and use taxes due by electronic funds transfer (as  
 26 defined in IC 4-8.1-2-7) or by delivering in person or by overnight  
 27 courier a payment by cashier's check, certified check, or money order  
 28 to the department. The transfer or payment shall be made on or before  
 29 the date the tax is due.

30 (h) If a person's gross retail and use tax payment is made by  
 31 electronic funds transfer, the taxpayer is not required to file a monthly  
 32 gross retail and use tax return. However, the person shall file a quarterly  
 33 gross retail and use tax return before the twentieth day after the end of  
 34 each calendar quarter."

35 Page 11, delete lines 1 through 17.

36 Page 11, delete lines 22 through 42.

37 Delete pages 12 through 13.

- 1 Page 14, delete lines 1 through 37.  
 2 Page 16, delete lines 5 through 42.  
 3 Delete pages 17 through 27.  
 4 Page 28, delete lines 1 through 31, begin a new paragraph and insert:  
 5 "SECTION 52. IC 9-29-5-6 IS AMENDED TO READ AS  
 6 FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 6. The registration fee  
 7 for each semitrailer to be used with a tractor licensed under this section  
 8 is as follows:  
 9 (1) Thirty dollars (\$30) for a one (1) year registration.  
 10 (2) Sixty dollars (\$60) for a five (5) year registration. However,  
 11 the five (5) year registration fee shall be reduced by twelve dollars  
 12 (\$12) for each full year after the initial year of the five (5) year  
 13 period provided in IC 9-18. However, the reduced fee may not be  
 14 less than the registration fee for a one (1) year registration.  
 15 (3) For a permanent registration, the fee is ~~as follows:~~  
 16 ~~(A) sixty-five dollars (\$65). at the time the semitrailer is first~~  
 17 ~~registered.~~  
 18 ~~(B) Two dollars (\$2) annually to renew the registration.~~  
 19 SECTION 53. IC 9-18-9-4 IS REPEALED [EFFECTIVE JULY 1,  
 20 2004].".  
 21 Renumber all SECTIONS consecutively.  
 (Reference is to HB 1271 as printed January 27, 2004.)

**and when so amended that said bill do pass.**

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Representative Crawford